

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE
REFER TO FILE: W-0

July 13, 2006

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-98 (4-164), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2005-35
NEGOTIATED TAX EXCHANGE RESOLUTION SUPERVISORIAL DISTRICT 5
3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-98 (4-164).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-98 (4-164), approximately 15 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors July 13, 2006 Page 2

<u>Implementation of Strategic Plan Goals</u>

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

Adoption of the tax transfer Joint Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Joint Resolution has also been approved as to form by County Counsel.

The Honorable Board of Supervisors July 13, 2006 Page 3

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:lm BDL2241

Enc.

cc: Chief Administrative Office

County Assessor County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito Abatement & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-98 (4-164) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-98 (4-164) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-98 (4-164).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted of by the Board of Supervisors of the County of L Los Angeles County Waterworks District No. 40	os Angeles as the governing body of the
	SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles
	By Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

Departy

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PASSED, A	APPROVED, AND ADOPTED thing vote:	nis 31	_ day of <i></i>	<u>y</u> , 2006, by
AYES:	3			
NOES:	D			
ABSENT:	P			
ABSTAIN:	D			
		Jack Chair	Uney person, Boardo ncaster Caryete	f Directors ry District

Page 3 of 3

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED the following vote:	is day of, 2006, by
AYES: 4	
NOES: 0	
ABSENT: /	
ABSTAIN: O	Chairperson, Board of Trustees Antelope Valley Mosquito Abatement & Vector Control
ATTEST:	
MM. O. C. B. L. Little	

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, A	APPROVED, AND ADOPTED this g vote:	<u>26th</u> day of <u>April</u> , 2006, by
AYES:	Two (2)	
NOES:	None	
ABSENT:	One (1)	
ABSTAIN:	None	
		County Sanitation District No. 14 of Los Angeles County Chairperson, Board of Directors
ATTEST:		•
M.A	lma Horvath	APR 2 6 2006
	Secretary	Date

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this <u>8th</u> day of <u>June</u> , 2006, he following vote:	by
AYES: Jim Dodson, Kathleen Burr, and Steve Rodrigues	
NOES:	
ABSENT: Ann Gregg	
ABSTAIN:	
A Delan	
Ohairperson, Board of Directors Antelope Valley Resource Conservation District	
TTEST:	

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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	D, APPROVED, AND ADOPTED this_owing vote:	25th day of Apr	, 2006, by
AYES:	Council Members: Jeffra, Sileo, Sm	ith, Visokey, Mayor	Hearns
NOES:	None		
ABSEN ⁻	T: None		
ABSTAI	IN: None 	Henry W. Hearns, City of Lancaste	•

ATTEST:

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PASSED, the following	APPROVED, AND ADOP	TED this <u>as</u> day of <u>March</u> , 2006, by
AYES:	7	
NOES:	P	
ABSENT:	. 0	
ABSTAIN:	D	
	•	Chairperson, Board of Directors Antelope Valley-East Kern Water Agency

ATTEST:

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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TBA:	Waterworks District # 40 ANTELOPE VALLEY 047.04	ict#40 ANTELC	OPE VALLEY			
Ffective Date: Annexation Number:	1, 2006 (4-164)	LAFCO 2005-35				
Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios	0.006732341					
	(1)	(2) = (1) / Total	(3)	(4) = (2) * (3)	(5)	(6) = (1) + (5)
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818% (0.006732341	0.002886951	-0.002928716	0.425889588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
_	0.028868023		0.006732341	0.000194349	-0.000194349	0.028673674
_	0.173609386		0.006732341	0.001168798	-0.001168798	0.172440588
7.31 LACFIRE-FFW	0.006090809		0.006732341	0.000041005	0.000000000	0.006090809
	0.001581137		0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193		0.006732341	0.000013399	-0.000013399	0.001976794
CO SANIT DIST NO 14 OPER	0.029768748		0.006732341	0.000200413	-0.000200413	0.029568335
	0.000935660	_	0.006732341	0.000006299	-0.000006299	0.000929361
CITY-LANCASTER TD#1R	0.067561043	_	0.006732341	0.000454844	-0.000454844	0.067106199
-	0.018968627	_	0.006732341	0.000127703	-0.000127703	0.018840924
	0.000000000		0.006732341	0.000000000	Exempt	0.00000000.0
	0.000000000	_	0.006732341	0.00000000.0	Exempt	0.00000000.0
COUNTY SCHOOL SERVICES	0.001400525	_	0.006732341	0.0000009429	Exempt	0.001400525
_	0.002779558		0.006732341	0.000018713	Exempt	0.002779558
_	0.054943149		0.006732341	0.000369896	Exempt	0.054943149
529.05 CO.SCH.SERV.FDLANCASIER	0.010525309		0.006732341	0.000070860	Exempt	0.010525309
ANTELODE VALLEY INION	0.000834184	0.0834%	0.006732341	0.000003616	Exempt	0.000834184
-	0.09869100	_	0.006732341	0.00000000	Exempt	0.096661062
	0.000355165	_	0.006732341	0.000002391	Exempt	0.000355165
700 04 ANTELOPE VY.UN.FIELEM SCH FU.	0.047356090		0.006/32341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.31. COMMUNITY COLL.	0.026840144	2.6840% 0	0.006732341	0.000180697	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.0000% 0.006732341	0.000000000	0.000000000	0.005105166
Total	1.000000000	100.000%		0.006732341	-0.005105166	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 - ACO FUND 51.75 5870 July 1, 2006 40-98(4-164) LAFCO 2005-35	District # 40 - ACO	FUND			
Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios	0.006867180					
	(1) (Current	(2) = (1) / Total	(3) Proposed	(4) = (2) * (3) Alloc of	(5) Allocation	(6) = (1) + (5) New
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002924660	-0.002967262	0.422922325
	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
_	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
•	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LACFIRE-FFW 42.04 MATERWORKS RIST #40 ANTEL ORE 3411 F	0.006090809	0.6091%	0.00686/180	0.000041827	0.000000000	0.006090809
47.04 WALERWORNS DIST #40 - ANTELOPE VALLE 53.30 LANCASTER CEMETERY DISTRICT	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
ANTELOPE VLY MOSQ &	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
$\overline{}$	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
-	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979
	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
-	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
EDUCATIONAL REV AUC	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.0000000000
	0.001400525	0.1401%	0.006867180	0.000009618	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558
	0.010525309	5.4945% 1.0525%	0.006867180	0.000072279	Exempt	0.054943149
	0.000834184	0.0834%	0.006867180	0.000005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062
CO.SCH.SERV.FD ANT	0.000355165	0.0355%	0.006867180	0.000002439	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005207416
Total	1.000000000	100.000%		0.006867180	-0.005207416	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
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